

Facility Name & ID Number Greenwood Care Ltd.

0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	145	Intermediate (ICF)	145	53,070	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	145	TOTALS	145	53,070	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	48,522	809		49,331	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,522	809		49,331	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.95%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by Public Aid?

1,450 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 2/1/87

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 2/1/87 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐ NO ☒ If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	146,994	15,247	24,396	186,637		186,637	(13,885)	172,752			1
2	Food Purchase		189,159		189,159	(14,988)	174,171	(31)	174,140			2
3	Housekeeping	140,107	22,218		162,325		162,325	468	162,793			3
4	Laundry		8,002	10,886	18,888		18,888		18,888			4
5	Heat and Other Utilities			118,783	118,783		118,783	1,629	120,412			5
6	Maintenance	36,353	27,349	126,051	189,753		189,753	(46,757)	142,996			6
7	Other (specify):*							6,819	6,819			7
8	TOTAL General Services	323,454	261,975	280,116	865,545	(14,988)	850,557	(51,757)	798,800			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	916,996	20,949	89,874	1,027,819		1,027,819	(18,866)	1,008,953			10
10a	Therapy			14,196	14,196		14,196	(5,271)	8,925			10a
11	Activities	105,883	10,472	250	116,605		116,605		116,605			11
12	Social Services	219,959			219,959		219,959		219,959			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*							4,044	4,044			15
16	TOTAL Health Care and Programs	1,242,838	31,421	111,520	1,385,779		1,385,779	(20,093)	1,365,686			16
	C. General Administration											
17	Administrative	60,816		371,038	431,854		431,854	(270,152)	161,702			17
18	Directors Fees											18
19	Professional Services			107,661	107,661	(2,595)	105,066	(75,733)	29,333			19
20	Dues, Fees, Subscriptions & Promotions			26,337	26,337		26,337	(4,967)	21,370			20
21	Clerical & General Office Expenses	135,579	20,638	55,093	211,310		211,310	7,974	219,284			21
22	Employee Benefits & Payroll Taxes			282,572	282,572	14,988	297,560	(418)	297,142			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,385	2,385		2,385	338	2,723			24
25	Other Admin. Staff Transportation			1,181	1,181		1,181	1,951	3,132			25
26	Insurance-Prop.Liab.Malpractice			108,640	108,640		108,640	1,009	109,649			26
27	Other (specify):*							25,326	25,326			27
28	TOTAL General Administration	196,395	20,638	954,907	1,171,940	12,393	1,184,333	(314,671)	869,661			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,762,687	314,034	1,346,543	3,423,264	(2,595)	3,420,669	(386,521)	3,034,148			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			54,261	54,261		54,261	125,180	179,441			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							312,557	312,557			32
33	Real Estate Taxes			127,779	127,779	2,595	130,374	4,500	134,874			33
34	Rent-Facility & Grounds			476,280	476,280		476,280	(476,280)				34
35	Rent-Equipment & Vehicles			14,520	14,520		14,520	6,354	20,874			35
36	Other (specify):*							8,459	8,459			36
37	TOTAL Ownership			672,840	672,840	2,595	675,435	(19,230)	656,205			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			79,606	79,606		79,606		79,606			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			79,606	79,606		79,606		79,606			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,762,687	314,034	2,098,989	4,175,710		4,175,710	(405,751)	3,769,959			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	46,004	30		9
10	Interest and Other Investment Income	(24,678)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(31)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,235)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(23,784)	21		24
25	Fund Raising, Advertising and Promotional	(1,536)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,100)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(36,742)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (46,102)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(359,649)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (359,649)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (405,751)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

ID#

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Jury Duty Income	\$ (17)	10	1
2	Theft and Damage	(606)	21	2
3	COPE Dues	(2,493)	20	3
4	Legal - Collections	(80)	19	4
5	Legal - Out of Period	(2,175)	19	5
6	Capitalized R&M	(31,371)	06	6
7				7
8				8
9				9
10				10
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12				12
13				13
14				14
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100				100
101	Total	(36,742)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(10,132)	(3,753)						(13,885)	1
2	Food Purchase	(31)											(31)	2
3	Housekeeping			468									468	3
4	Laundry													4
5	Heat and Other Utilities			613	1,016								1,629	5
6	Maintenance	(31,371)		446	(8,434)	228	(6,461)		(1,165)				(46,757)	6
7	Other (specify):*				689	977	5,153						6,819	7
8	TOTAL General Services	(31,402)		1,527	(6,729)	(8,927)	(5,061)		(1,165)				(51,757)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(17)			(15,781)				(3,068)				(18,866)	10
10a	Therapy						(5,271)						(5,271)	10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*				2,450		1,594						4,044	15
16	TOTAL Health Care and Programs	(17)			(13,331)		(3,677)		(3,068)				(20,093)	16
	C. General Administration													
17	Administrative			12,017	(43,946)	(222,623)	(15,600)						(270,152)	17
18	Directors Fees													18
19	Professional Services	(2,255)		(71,919)	236	9,953	(11,748)						(75,733)	19
20	Fees, Subscriptions & Promotions	(5,264)		147	150								(4,967)	20
21	Clerical & General Office Expenses	(28,490)	191	41,456	(5,492)	309							7,974	21
22	Employee Benefits & Payroll Taxes							(418)					(418)	22
23	Inservice Training & Education													23
24	Travel and Seminar			117	221								338	24
25	Other Admin. Staff Transportation			404	1,547								1,951	25
26	Insurance-Prop.Liab.Malpractice			293	489	227							1,009	26
27	Other (specify):*			7,103	2,887	15,336							25,326	27
28	TOTAL General Administration	(36,009)	191	(10,382)	(43,908)	(196,797)	(27,348)	(418)					(314,671)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(67,428)	191	(8,855)	(63,968)	(205,725)	(36,086)	(418)	(4,232)				(386,521)	29

Summary B

12/31/04

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	46,004	75,775	1,448	1,953								125,180	30
	Depreciation													31
	Amortization of Pre-Op. & Org.													32
	Interest	(24,678)	336,320	262	653								312,557	33
	Real Estate Taxes			1,578	2,922								4,500	34
	Rent-Facility & Grounds		(476,280)										(476,280)	35
	Rent-Equipment & Vehicles			1,521	1,192	3,641							6,354	36
	Other (specify):*		8,459										8,459	37
	TOTAL Ownership	21,326	(55,726)	4,809	6,720	3,641							(19,230)	
	Ancillary Expense													
	E. Special Cost Centers													
	Medically Necessary Transportation													38
	Ancillary Service Centers													39
	Barber and Beauty Shops													40
	Coffee and Gift Shops													41
	Provider Participation Fee													42
	Other (specify):*													43
	TOTAL Special Cost Centers													44
	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(46,102)	(55,535)	(4,046)	(57,248)	(202,084)	(36,086)	(418)	(4,232)				(405,751)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Greenwood		
				Care LLC	Evanston	Building Company

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 476,280	Greenwood Care LLC	100.00%	\$	(476,280)	1
2	V	36	Amortization of Loan Fees		Greenwood Care LLC		8,459	8,459	2
3	V	30	Depreciation		Greenwood Care LLC		72,193	72,193	3
4	V	30	Depreciation - Sec. 754		Greenwood Care LLC		3,582	3,582	4
5	V	32	Mortgage Interest		Greenwood Care LLC		336,726	336,726	5
6	V	21	Office Expense		Greenwood Care LLC		191	191	6
7	V	32	Interest Income	406	Greenwood Care LLC			(406)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 476,686			\$ 421,151	\$ * (55,535)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	HOUSEKEEPING	\$	PREFERRED BOOKKEEPING	100.00%	\$ 468	\$ 468	15
16	V	5	UTILITIES		PREFERRED BOOKKEEPING	100.00%	613	613	16
17	V	6	REPAIRS AND MAINT.		PREFERRED BOOKKEEPING	100.00%	446	446	17
18	V	17	ADMIN. FINANCIAL SAL.		PREFERRED BOOKKEEPING	100.00%	12,017	12,017	18
19	V	19	PROFESSIONAL FEES		PREFERRED BOOKKEEPING	100.00%	971	971	19
20	V	20	DUES,SUBSCRIPTIONS		PREFERRED BOOKKEEPING	100.00%	147	147	20
21	V	21	CLERICAL		PREFERRED BOOKKEEPING	100.00%	41,456	41,456	21
22	V	24	SEMINARS		PREFERRED BOOKKEEPING	100.00%	117	117	22
23	V	25	ADMIN. STAFF TRAVEL		PREFERRED BOOKKEEPING	100.00%	404	404	23
24	V	26	INSURANCE		PREFERRED BOOKKEEPING	100.00%	293	293	24
25	V	27	EMPLOYEE BENEFITS		PREFERRED BOOKKEEPING	100.00%	7,103	7,103	25
26	V	30	DEPRECIATION		PREFERRED BOOKKEEPING	100.00%	1,448	1,448	26
27	V	32	INTEREST		PREFERRED BOOKKEEPING	100.00%	262	262	27
28	V	33	REAL ESTATE TAXES		PREFERRED BOOKKEEPING	100.00%	1,578	1,578	28
29	V	35	EQUIPMENT RENTAL		PREFERRED BOOKKEEPING	100.00%	1,521	1,521	29
30	V								30
31	V								31
32	V	19	ACCOUNT./BOOKKEEPING	72,890	PREFERRED BOOKKEEPING	100.00%		(72,890)	32
33	V	19	COMPUTER	3,480	PREFERRED BOOKKEEPING	100.00%	3,480		33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 76,370			\$ 72,324	\$ * (4,046)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 1,016	\$ 1,016	15
16	V	6	REPAIRS AND MAINT.	13,056	S.I.R. MANAGEMENT, INC.	100.00%	4,622	(8,434)	16
17	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	689	689	17
18	V	10	NURSING	28,716	S.I.R. MANAGEMENT, INC.	100.00%	12,935	(15,781)	18
19	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	2,450	2,450	19
20	V	17	ADMINISTRATIVE	50,868	S.I.R. MANAGEMENT, INC.	100.00%	6,922	(43,946)	20
21	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	236	236	21
22	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	150	150	22
23	V	21	CLERICAL & GENERAL	14,796	S.I.R. MANAGEMENT, INC.	100.00%	9,304	(5,492)	23
24	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	221	221	24
25	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	1,547	1,547	25
26	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	489	489	26
27	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	2,887	2,887	27
28	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	1,953	1,953	28
29	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	653	653	29
30	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	2,922	2,922	30
31	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	1,192	1,192	31
32	V								32
33	V	39	LEASED EQUIPMENT		S.I.R. MANAGEMENT, INC.	100.00%			33
34	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%			34
35	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%			35
36	V								36
37	V								37
38	V								38
39	Total			\$ 107,436			\$ 50,188	\$ * (57,248)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY SALARIES	\$ 14,796	S.I.R. MANAGEMENT, INC.	100.00%	\$ 4,664	\$ (10,132)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	977	977	16
17	V	17	ADMIN./LEGAL SALARIES	304,445	S.I.R. MANAGEMENT, INC.	100.00%	34,176	(270,269)	17
18	V	19	FINANCIAL CONSULTANT		S.I.R. MANAGEMENT, INC.	100.00%	9,953	9,953	18
19	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	5,364	5,364	19
20	V								20
21	V	17	ADMIN. SALARY-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	24,191	24,191	21
22	V	6	REPAIRS & MAINT.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	228	228	22
23	V	21	CLERICAL & GEN.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	222	222	23
24	V	26	AUTO INSURANCE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	114	114	24
25	V	27	EMP. BENEFITS-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	4,999	4,999	25
26	V	35	AUTO LEASE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	2,589	2,589	26
27	V								27
28	V	17	ADMIN. SALARY-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	23,455	23,455	28
29	V	21	CLERICAL & GEN.-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	87	87	29
30	V	26	AUTO INSURANCE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	113	113	30
31	V	27	EMP. BENEFITS-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	4,973	4,973	31
32	V	35	AUTO LEASE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	1,052	1,052	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 319,241			\$ 117,157	\$ * (202,084)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10A	SPECIAL REHAB	12,876	S.I.R. MANAGEMENT, INC.	100.00%	7,605	\$	(5,271)
16	V	15	EMP. BEN.-H. CARE & PROG.		S.I.R. MANAGEMENT, INC.	100.00%	1,594		1,594
17	V								
18	V	6	REPAIRS AND MAINT.	26,280	S.I.R. MANAGEMENT, INC.	100.00%	19,819		(6,461)
19	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	3,927		3,927
20	V								
21	V								
22	V	1	DIETICIAN SALARIES	9,600	S.I.R. MANAGEMENT, INC.	100.00%	5,847		(3,753)
23	V	7	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	1,226		1,226
24	V								
25	V	19	LEGAL FEES	11,748	S.I.R. MANAGEMENT, INC.	100.00%			(11,748)
26	V								
27	V	17	FEES	15,600	S.I.R. MANAGEMENT, INC.	100.00%			(15,600)
28	V								
29	V								
30	V								
31	V								
32	V								
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$ 76,104			\$ 40,018	\$ *	(36,086)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 76,998	\$ 76,998	15
16	V								16
17	V								17
18	V								18
19	V	22	EMPLOYEE HEALTH INSURANCE	77,416	CCS EMPLOYEE BENEFIT GROUP	100.00%		(77,416)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 77,416			\$ 76,998	\$ * (418)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	\$	XCEL MEDICAL SUPPLY, LLC	100.00%	\$	\$	15
16	V	02	FOOD		XCEL MEDICAL SUPPLY, LLC	100.00%			16
17	V	03	HOUSEKEEPING		XCEL MEDICAL SUPPLY, LLC	100.00%			17
18	V	04	LAUNDRY		XCEL MEDICAL SUPPLY, LLC	100.00%			18
19	V	06	REPAIRS & MAINTENANCE	7,851	XCEL MEDICAL SUPPLY, LLC	100.00%	6,687	(1,165)	19
20	V	10	NURSING	20,677	XCEL MEDICAL SUPPLY, LLC	100.00%	17,609	(3,068)	20
21	V	10A	THERAPY		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	12	SOCIAL SERVICE		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21	CLERICAL & GENERAL OFFICE		XCEL MEDICAL SUPPLY, LLC	100.00%			23
24	V	22	EMPLOYEE BENEFITS		XCEL MEDICAL SUPPLY, LLC	100.00%			24
25	V	39	ANCILLARY		XCEL MEDICAL SUPPLY, LLC	100.00%			25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 28,528			\$ 24,296	\$ * (4,232)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Bryan Barrish	Owner	Administrative	4.83%	see attached	4.67	11.67%	SIR salary	\$ 24,192	17-07	1
2	Mike Giannini	Owner	Administrative	3.45%	see attached	4.67	11.67%	SIR salary	23,455	17-07	2
3	Louise Berghold	Owner	Administrative	3.45%	see attached	4.00	7.27%	SIR salary	12,781	17-07	3
4	Tom Winter	Owner	Administrative	4.14%	see attached	4.45	7.42%	Pref Bkp sal	12,017	17-07	4
5	Nenita Guzman	Relative	Dietary	0	see attached	3.63	7.26%	SIR salary	4,664	01-07	5
6	Eric Rothner	Owner	Administrative	51.72%	see attached	0.56	1.21%	SIR salary	6,835	17-07	6
7	Adam Vales	Relative	Clerical	0	see attached	0.50	1.25%	Alloc salary	519	22-07	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 84,463		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization PREFERRED BOOKKEEPING SERVICES
Street Address 4100 WEST PRATT AVE.
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 674-5200
Fax Number (847) 674-5267

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	3	HOUSEKEEPING	BOOK./ACCNT.INCOME	927,958	10	\$ 5,955	\$	72,890	\$ 468	1
2	5	UTILITIES	BOOK./ACCNT.INCOME	927,958	10	7,801		72,890	613	2
3	6	REPAIRS AND MAINT.	BOOK./ACCNT.INCOME	927,958	10	5,680		72,890	446	3
4	17	ADMIN. FINANCIAL SAL.	BOOK./ACCNT.INCOME	927,958	10	152,983	152,983	72,890	12,017	4
5	19	PROFESSIONAL FEES	BOOK./ACCNT.INCOME	927,958	10	12,360		72,890	971	5
6	20	DUES,SUBSCRIPTIONS	BOOK./ACCNT.INCOME	927,958	10	1,874		72,890	147	6
7	21	CLERICAL	BOOK./ACCNT.INCOME	927,958	10	527,777	466,233	72,890	41,456	7
8	24	SEMINARS	BOOK./ACCNT.INCOME	927,958	10	1,493		72,890	117	8
9	25	ADMIN. STAFF TRAVEL	BOOK./ACCNT.INCOME	927,958	10	5,142		72,890	404	9
10	26	INSURANCE	BOOK./ACCNT.INCOME	927,958	10	3,729		72,890	293	10
11	27	EMPLOYEE BENEFITS	BOOK./ACCNT.INCOME	927,958	10	90,428		72,890	7,103	11
12	30	DEPRECIATION	BOOK./ACCNT.INCOME	927,958	10	18,431		72,890	1,448	12
13	32	INTEREST	BOOK./ACCNT.INCOME	927,958	10	3,338		72,890	262	13
14	33	REAL ESTATE TAXES	BOOK./ACCNT.INCOME	927,958	10	20,087		72,890	1,578	14
15	35	EQUIPMENT RENTAL	BOOK./ACCNT.INCOME	927,958	10	19,368		72,890	1,521	15
16										16
17										17
18										18
19	19	COMPUTER	DIRECT ALLOCATION						3,480	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 876,446	\$ 619,216		\$ 72,324	25

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/04

(847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	PATIENT DAYS	678,909	11	\$ 13,981	\$	49,331	\$ 1,016	1
2	6	REPAIRS AND MAINT.	PATIENT DAYS	678,909	11	63,606	46,253	49,331	4,622	2
3	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	678,909	11	9,483		49,331	689	3
4	10	NURSING	PATIENT DAYS	678,909	11	178,013	178,013	49,331	12,935	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	678,909	11	33,716		49,331	2,450	5
6	17	ADMINISTRATIVE	PATIENT DAYS	678,909	11	95,266	95,266	49,331	6,922	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	678,909	11	3,242		49,331	236	7
8	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	678,909	11	2,062		49,331	150	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	678,909	11	128,049	90,910	49,331	9,304	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	678,909	11	3,040		49,331	221	10
11	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	678,909	11	21,297		49,331	1,547	11
12	26	INSURANCE	PATIENT DAYS	678,909	11	6,736		49,331	489	12
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	678,909	11	39,734		49,331	2,887	13
14	30	DEPRECIATION	PATIENT DAYS	678,909	11	26,873		49,331	1,953	14
15	32	INTEREST	PATIENT DAYS	678,909	11	8,988		49,331	653	15
16	33	REAL ESTATE TAXES	PATIENT DAYS	678,909	11	40,220		49,331	2,922	16
17	35	EQUIPMENT RENTAL	PATIENT DAYS	678,909	11	16,401		49,331	1,192	17
18										18
19	39	LEASED EQUIPMENT	LEASING INCOME	52,560	1					19
20	30	DEPRECIATION	LEASING INCOME	52,560	1	24,293				20
21	32	INTEREST	LEASING INCOME	52,560	1	6,298				21
22										22
23										23
24										24
25	TOTALS					\$ 721,298	\$ 410,443		\$ 50,188	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd.# 0031971

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

S.I.R. MANAGEMENT, INC.

Street Address

6840 N. LINCOLN

City / State / Zip Code

LINCOLNWOOD, IL. 60712

Phone Number

(847) 675 -7979

Fax Number

(847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY SALARIES	PATIENT DAYS	678,909	11	\$ 64,183	\$ 64,183	49,331	\$ 4,664	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	678,909	11	13,453		49,331	977	2
3	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	678,909	11	470,339	470,339	49,331	34,176	3
4	19	FINANCIAL CONSULTANT	PATIENT DAYS	678,909	11	136,972		49,331	9,953	4
5	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	678,909	11	73,815		49,331	5,364	5
6										6
7	17	ADMIN. SALARY-B. BARRISH	AVG HRS WKD	30	4	155,406	155,406	5	24,191	7
8	6	REPAIRS & MAINT.-B. BARRIS	AVG HRS WKD	30	4	1,462		5	228	8
9	21	CLERICAL & GEN.-B. BARRIS	AVG HRS WKD	30	4	1,426		5	222	9
10	26	AUTO INSURANCE-B. BARRIS	AVG HRS WKD	30	4	733		5	114	10
11	27	EMP. BENEFITS-B. BARRISH	AVG HRS WKD	30	4	32,115		5	4,999	11
12	35	AUTO LEASE-B. BARRISH	AVG HRS WKD	30	4	16,634		5	2,589	12
13										13
14	17	ADMIN. SALARY-M. GIANNINI	AVG HRS WKD	30	4	150,673	150,673	5	23,455	14
15	21	CLERICAL & GEN.-M. GIANNI	AVG HRS WKD	30	4	560		5	87	15
16	26	AUTO INSURANCE-M. GIANNI	AVG HRS WKD	30	4	726		5	113	16
17	27	EMP. BENEFITS-M. GIANNINI	AVG HRS WKD	30	4	31,946		5	4,973	17
18	35	AUTO LEASE-M. GIANNINI	AVG HRS WKD	30	4	6,756		5	1,052	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,157,199	\$ 840,601		\$ 117,157	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10A	SPECIAL REHAB	SPECIAL REHAB INC.	107,736	7	\$ 63,630	\$ 63,630	12,876	\$ 7,605	1
2	15	EMP. BEN.-H. CARE & PROG.	SPECIAL REHAB INC.	107,736	7	13,337		12,876	1,594	2
3										3
4	6	REPAIRS AND MAINT.	MAINTENANCE INC.	143,028	11	107,866	107,866	26,280	19,819	4
5	7	EMP. BEN.-GEN. SERV.	MAINTENANCE INC.	143,028	11	21,371		26,280	3,927	5
6										6
7										7
8	1	DIETICIAN SALARIES	DIETICIAN SERVICE INC.	125,400	10	76,377	76,377	9,600	5,847	8
9	7	EMP. BEN.-GEN. ADMIN.	DIETICIAN SERVICE INC.	125,400	10	16,008		9,600	1,226	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 298,589	\$ 247,873		\$ 40,018	25

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/04

(847)905-4040

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization XCEL MEDICAL SUPPLY, LLC
Street Address 2201 MAIN STREET
City / State / Zip Code EVANSTON, IL 60202
Phone Number (847)328-7600
Fax Number (847)328-7615

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation			\$	\$		\$	1
2	02	FOOD	Direct Allocation							2
3	03	HOUSEKEEPING	Direct Allocation							3
4	04	LAUNDRY	Direct Allocation							4
5	06	REPAIRS & MAINTENANCE	Direct Allocation						6,687	5
6	10	NURSING	Direct Allocation						17,609	6
7	10A	THERAPY	Direct Allocation							7
8	12	SOCIAL SERVICE	Direct Allocation							8
9	21	CLERICAL & GENERAL OFFICE	Direct Allocation							9
10	22	EMPLOYEE BENEFITS	Direct Allocation							10
11	39	ANCILLARY	Direct Allocation							11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$ 24,296	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd. # 0031971 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/04

Ending: 12/31/04**Fax Number**

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	Nomura		X	Mortgage	\$35,561.55	03/01/95	\$	3,767,227	2/1/21	8.6900	\$ 336,726	1	
2												2	
3												3	
4												4	
5	See Supplemental Schedule											5	
	Working Capital												
6												6	
7												7	
8	See Supplemental Schedule										915	8	
9	TOTAL Facility Related				\$35,561.55		\$	3,767,227			\$ 337,641	9	
	B. Non-Facility Related*												
10	Interest Income		X								(24,678)	10	
11	Int. Inc. - Greenwood Care LLC		X								(406)	11	
12												12	
13	See Supplemental Schedule											13	
14	TOTAL Non-Facility Related						\$				\$ (25,084)	14	
15	TOTALS (line 9+line14)						\$	3,767,227			\$ 312,557	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8	Alloc. Preferred Bookkeeping		X				\$	\$			\$	262	8						
9	Alloc. SIR Management		X									653	9						
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital											915	14						
	B. Non-Facility Related*																		
15							\$	\$			\$		15						
16													16						
17													17						
18													18						
19													19						
20	TOTAL Non-Facility Related												20						

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

			Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.			\$	124,800	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	129,279	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	4,479	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	127,800	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	2,595	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	134,874	7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		1999	127,335	8		
		2000	129,713	9		
		2001	119,340	10		
		2002	121,326	11		
		2003	124,779	12		
2004 Accrual = 2003 Tax \$124,779 x 1.0242 = \$127,800						
Preferred Bookkeeping allocation \$1,578						
SIR Management allocation \$2,922						

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Greenwood Care Ltd. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0031971

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 11-18-324-019-0000	Long Term Care Property	\$ 124,778.57	\$ 124,778.57
2. See Attached	Sir Properties allocation	\$ 79,702.01	\$ 4,206.77
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 204,480.58	\$ 128,985.34

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

FACILITY NAME Greenwood Care Ltd. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0031971

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,467

B. General Construction Type: Exterior Brick Frame _____ Number of Stories 7

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred: _____

2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____

4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility - Greenwood Care LLC</u>		<u>1987</u>	<u>\$ 152,555</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 152,555	3

SEE ACCOUNTANTS' COMPILATION REPORT

11/3/2005 10:05 AM

Facility Name & ID Number Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$		4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1984		2,672		20	76	76	1,420	9
10	Various		1987		24,869		20	723	723	13,506	10
11	Various		1988		27,733		20	1,146	1,146	14,291	11
12	Various		1989		7,668		20	319	(319)	3,876	12
13	Various		1990		9,800		20	490	490	6,446	13
14	Various		1992		25,025		20	1,244	1,244	16,277	14
15	Various		1993		63,911		20	3,195	3,195	37,552	15
16	Various		1994		20,319		20	1,017	1,017	10,557	16
17	Various		1995		73,839		20	3,693	3,693	35,416	17
18	Various		1996		109,220		20	5,461	5,461	46,699	18
19	Various		1997		73,171		20	3,658	3,658	27,461	19
20	Various		1998		58,371		20	2,919	2,919	18,909	20
21	Various		1999		192,299		20	9,617	9,617	49,734	21
22	Various		2000		171,876		20	8,594	8,594	40,465	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,845,500	75,775		90,024	14,249	1,091,703	67
68		60,360	2,056		1,875	(181)	22,671	68
69			15,862			(15,862)		69
70		\$ 2,766,633	\$ 93,693		\$ 134,051	\$ 39,720	\$ 1,436,983	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,766,633	\$ 93,693		\$ 134,051	\$ 40,358	\$ 1,436,983	1
2	Walk In Freezer	2001	23,597		20	1,180	1,180	4,228	2
3	Door System	2001	3,255		20	163	163	542	3
4	Sewer Work	2001	2,409		20	120	120	401	4
5	New Windows	2001	4,384		20	219	219	695	5
6	Floor Tile - Elevato	2001	706		20	35	35	141	6
7	Window Treatments	2001	956		20	48	48	179	7
8	Hvac	2001	1,261		20	63	63	252	8
9	Hvac	2001	1,004		20	50	50	197	9
10	Hvac	2001	1,003		20	50	50	158	10
11	Door Restrictors-Ele	2001	3,490		20	175	175	582	11
12	Mini Blinds	2001	463		20	23	23	75	12
13	Curtains	2001	69		20	3	3	11	13
14	Tile	2001	119		20	6	6	19	14
15	Tile	2001	238		20	12	12	38	15
16	Cove Base	2001	186		20	9	9	30	16
17	Mini Blinds	2001	280		20	14	14	44	17
18	Mini Blinds	2001	310		20	16	16	50	18
19	Railing	2002	1,335		20	134	134	389	19
20	Exit Signs	2002	11,525		20	1,153	1,153	3,265	20
21	Idph Improvement	2002	18,866		20	943	943	2,358	21
22	Idph Improvement	2002	8,556		20	428	428	1,070	22
23	Fire Door	2002	1,268		20	63	63	185	23
24	Sewer Work	2002	4,200		20	210	210	595	24
25	Sewer Work	2002	2,481		20	124	124	331	25
26	Boiler Work	2002	1,621		20	81	81	189	26
27	Painting	2002	317		20	32	32	87	27
28	Painting	2002	585		20	59	59	161	28
29	Painting	2002	1,432		20	143	143	418	29
30	Painting	2002	440		20	44	44	125	30
31	Radiator And Piping	2002	1,265		20	127	127	380	31
32	Room Repair	2002	1,025		20	103	103	231	32
33	Architect	2002	1,040		20	104	104	217	33
34	TOTAL (lines 1 thru 33)		\$ 2,866,319	\$ 93,693		\$ 139,985	\$ 46,292	\$ 1,454,626	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,866,319	\$ 93,693		\$ 139,985	\$ 46,292	\$ 1,454,626	1
2	Frank Stowell Work	2002	31,650		20	1,583	1,583	2,769	2
3	Hood Exhaust	2003	3,264		20	326	326	490	3
4	Mixing Valve	2003	2,354		20	118	118	216	4
5	Fire Door	2003	3,905		20	195	195	244	5
6	Bathroom Work	2003	6,300		20	630	630	683	6
7	Bathroom Work	2003	2,250		20	225	225	244	7
8	Elevator Work	2003	4,400		20	220	220	257	8
9	Boiler Work	2003	10,800		20	540	540	630	9
10	Boiler Work	2003	4,132		20	207	207	258	10
11	Alarm Work	2003	1,043		20	52	52	57	11
12	Floor & Tile	2003	4,385		20	439	439	548	12
13	Drain Pipe	2003	640		20	64	64	85	13
14	Motor & Pump	2003	1,493		20	149	149	174	14
15	Drain Pipe	2003	1,765		20	177	177	221	15
16	Paint	2003	1,759		20	176	176	220	16
17	Tile	2003	1,491		20	149	149	236	17
18	Tile	2003	588		20	59	59	88	18
19	Architect Fees	2003	1,040		20	104	104	208	19
20	Tub Room Work	2003	7,500		20	375	375	375	20
21	New Windows	2004	2,100		20	105	105	105	21
22	Fire Door	2004	2,350		20	235	235	235	22
23	Tub Room Work	2004	10,500		20	481	481	481	23
24	Water Feeder	2004	1,376		20	115	115	115	24
25	Pump	2004	1,654		20	138	138	138	25
26	Hot Water Heater *	2004	2,652		20	88	88	88	26
27	Hot Water Heater *	2004	518		20	17	17	17	27
28	Painting	2004	10,392		20	303	303	303	28
29	Bathroom Tile Floor	2004	8,448		20	211	211	211	29
30	Window Treatment	2004	4,042		20	101	101	101	30
31	Handrails	2004	8,890		20	445	445	445	31
32	Boiler *	2004	2,127		20	18	18	18	32
33	Nurse Call System	2004	1,252		20	63	63	63	33
34	TOTAL (lines 1 thru 33)		\$ 3,013,379	\$ 93,693		\$ 148,093	\$ 54,400	\$ 1,464,949	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,013,379	\$ 93,693		\$ 148,093	\$ 54,400	\$ 1,464,949	1
2	Nurse Call & Phone System	2004	837		20	42	42	42	2
3	Radiator Piping	2004	1,110		20	51	51	51	3
4	Piping *	2004	2,260		20	94	94	94	4
5	Window Treatments	2004	3,401		20	99	99	99	5
6	Cove Base	2004	4,997		20	146	146	146	6
7	Tiles	2004	700		20	20	20	20	7
8	Plumbing *	2004	1,310		20	27	27	27	8
9	Tiles *	2004	1,204		20	15	15	15	9
10	Piping *	2004	500		20	6	6	6	10
11	Boiler Piping *	2004	1,951		20	16	16	16	11
12	Plumbing *	2004	1,440		20	18	18	18	12
13	Air Filtration System *	2004	1,170		20	24	24	24	13
14	Hood Exhaust Fan *	2004	1,033		20	17	17	17	14
15	Elevator Door Screen	2004	1,300		20	49	49	49	15
16	Elevator Door Edge	2004	1,300		20	49	49	49	16
17	Elevator Generator *	2004	2,950		20	49	49	49	17
18	* Added After 6/30/04 Capital Report	2004			20				18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12H, Carried Forward		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,040,843	\$ 93,693		\$ 148,815	\$ 55,122	\$ 1,465,671	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	145			1990	\$ 1,845,500	\$ 75,775		\$ 90,024	\$ 14,249	\$ 1,091,703	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,845,500	\$ 75,775		\$ 90,024	\$ 14,249	\$ 1,091,703	70

SEE ACCOUNTANTS' COMPILATION REPORT
 **Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Ending:

12/31/04

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4		SIR Properties - SIR Management		1993	\$ 19,416	\$ 616	35	\$ 55	\$ (561)	\$ 6,379	4
5		SIR Properties - Preferred Bookkeeping		1993	10,483	333	35	300	(33)	3,444	5
6											6
7											7
8											8
	Improvement Type**										
9		Allocation - Preferred Bookkeeping		1997	13,091	293	20	655	362	5,111	9
10		Allocation - Preferred Bookkeeping		1999	104		20	5	5	29	10
11		Allocation - Preferred Bookkeeping		2000	657		20	33	33	145	11
12											12
13		Allocation - SIR Management		1993	8,339	232	20	413	181	4,962	13
14		Allocation - SIR Management		1994	26		20	2	2	26	14
15		Allocation - SIR Management		1995	191		20	10	10	90	15
16		Allocation - SIR Management		1999	906		20	45	45	236	16
17		Allocation - SIR Management		2000	547		20	27	27	128	17
18											18
19		Allocation - SIR Properties - SIR Management		1993	315	2	20	16	14	181	19
20		Allocation - SIR Properties - SIR Management		1994	185	5	20	9	4	97	20
21		Allocation - SIR Properties - SIR Management		1997	73	7	20	4	(3)	31	21
22		Allocation - SIR Properties - SIR Management		1998	1,176	118	20	59	(59)	382	22
23		Allocation - SIR Properties - SIR Management		1999	2,460	246	20	123	(123)	677	23
24		Allocation - SIR Properties - SIR Management		2002	77		20	4	4	10	24
25											25
26		Allocation - SIR Properties - Preferred Bookkeeping		1993	170	1	20	8	7	98	26
27		Allocation - SIR Properties - Preferred Bookkeeping		1994	100	3	20	5	2	52	27
28		Allocation - SIR Properties - Preferred Bookkeeping		1997	39	4	20	2	(2)	17	28
29		Allocation - SIR Properties - Preferred Bookkeeping		1998	635	63	20	32	(31)	206	29
30		Allocation - SIR Properties - Preferred Bookkeeping		1999	1,328	133	20	66	(67)	365	30
31		Allocation - SIR Properties - Preferred Bookkeeping		2002	42		20	2	2	5	31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$60,360	\$2,056		\$1,875	\$(181)	\$22,671	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 449,257	\$ 33,388	\$ 29,769	\$ (3,619)	10	\$ 321,414	71
72	Current Year Purchases	16,028	6,356	857	(5,499)	10	6,393	72
73	Fully Depreciated Assets	57,021				10	57,021	73
74								74
75	TOTALS	\$ 522,306	\$ 39,744	\$ 30,626	\$ (9,118)		\$ 384,828	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	3,715,704
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	133,437
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	179,441
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	46,004
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,850,499

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO
16. Rental Amount for movable equipment: \$ 7,699 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2001 Chevy Van	\$ 551.99	\$ 552	17
18	Facility	2004 Chevy Van	564.64	6,211	18
19	Facility			510	19
20	Allocation Preferred Bkpg & SIR Mgmt			5,902	20
21	TOTAL		\$ #####	\$ 13,175	21

10. Effective dates of current rental agreement:

Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	N/A	hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 24,758	\$ 27,623	1
2	Cash-Patient Deposits	11,566	11,566	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	890,115	890,115	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,721	12,721	6
7	Other Prepaid Expenses	4,838	4,838	7
8	Accounts Receivable (owners or related parties)	155,000	155,000	8
9	Other(specify): See Attached Schedule	41,181	41,181	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,140,179	\$ 1,143,044	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		152,555	13
14	Buildings, at Historical Cost		2,274,062	14
15	Leasehold Improvements, at Historical Cost	608,790	608,790	15
16	Equipment, at Historical Cost	734,436	953,798	16
17	Accumulated Depreciation (book methods)	(795,112)	(2,012,854)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		101,513	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(75,074)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule		24,428	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 548,114	\$ 2,027,218	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,688,293	\$ 3,170,262	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 96,233	\$ 96,234	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,321	14,321	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	145,583	145,583	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,006	5,006	31
32	Accrued Real Estate Taxes(Sch.IX-B)	127,800	127,800	32
33	Accrued Interest Payable		19,097	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	4,100	4,100	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	180	180	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 393,223	\$ 412,321	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,767,227	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 3,767,227	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 393,223	\$ 4,179,548	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,295,070	\$ (1,009,286)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,688,293	\$ 3,170,262	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,231,320	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,231,320	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	237,750	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(174,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 63,750	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,295,070	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenwood Care Ltd.# 0031971Report Period Beginning: 01/01/04Ending: 12/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,387,365	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,387,365	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	24,678	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 24,678	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,417	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,417	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,413,460	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	865,545	31
32	Health Care	1,385,779	32
33	General Administration	1,171,940	33
	B. Capital Expense		
34	Ownership	672,840	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	79,606	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,175,710	40
41	Income before Income Taxes (line 30 minus line 40)**	237,750	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 237,750	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,914	2,091	\$ 52,402	\$ 25.06	1
2	Assistant Director of Nursing	1,895	2,093	48,707	23.27	2
3	Registered Nurses	288	288	6,098	21.17	3
4	Licensed Practical Nurses	10,288	10,788	266,639	24.72	4
5	Nurse Aides & Orderlies	48,360	51,007	498,897	9.78	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,232	2,592	29,197	11.26	9
10	Activity Assistants	9,787	10,458	76,686	7.33	10
11	Social Service Workers	1,591	16,595	219,959	13.25	11
12	Dietician	1,874	2,091	28,583	13.67	12
13	Food Service Supervisor					13
14	Head Cook	5,728	5,948	44,367	7.46	14
15	Cook Helpers/Assistants	8,811	9,349	74,044	7.92	15
16	Dishwashers					16
17	Maintenance Workers	3,072	3,395	36,353	10.71	17
18	Housekeepers	15,750	16,968	140,107	8.26	18
19	Laundry					19
20	Administrator	1,834	2,091	60,816	29.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,658	15,819	135,579	8.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,995	3,400	44,253	13.02	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	131,077	154,973	\$ 1,762,687 *	\$ 11.37	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 9,600	01-03	35
36	Medical Director	monthly	7,200	09-03	36
37	Medical Records Consultant	monthly	4,120	10-03	37
38	Nurse Consultant	monthly	28,716	10-03	38
39	Pharmacist Consultant	monthly	2,337	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	monthly	1,320	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	5	250	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Specialized Rehab Consultant</u>	monthly	12,876	10a-03	47
48	<u>Director of Food Service</u>	monthly	14,796	01-03	48
49	TOTAL (lines 35 - 48)	5	\$ 81,215		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,052	\$ 54,701	10-03	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	1,052	\$ 54,701		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

Greenwood Care Ltd.

0031971

Report Period Beginning:

01/01/04

Page 21

Ending:

12/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	Ownership %	Amount	Description		Amount	Description		Amount	
Delvin Rychener		Administrator	0	\$ 60,815	Workers' Compensation Insurance		\$ 15,906	IDPH License Fee		\$ 2,235	
					Unemployment Compensation Insurance		23,834	Advertising: Employee Recruitment		2,586	
					FICA Taxes		127,692	Health Care Worker Background Check			
					Employee Health Insurance		107,223	(Indicate # of checks performed 27)		201	
					Employee Meals		14,988	Advertising & Promotion		1,536	
					Illinois Municipal Retirement Fund (IMRF)*			Dues & Subscriptions		5,671	
					401K Matching Contributions		5,900	Licenses & Permits		10,380	
					Other Employee Benefits		1,599	Allocation Preferred Bookkeeping		147	
								Allocation SIR Management		150	
TOTAL (agree to Schedule V, line 17, col. 1)											
(List each licensed administrator separately.)				\$ 60,815							
B. Administrative - Other											
Description			Amount					Less: Public Relations Expense		()	
SIR Management - Director of Admin. Services			\$ 18,276					Non-allowable advertising		(1,536)	
SIR Management - Ancillary Admin. Charges			32,592					Yellow page advertising		()	
SIR Management - Fees			15,600								
See Supplemental Schedule			304,570								
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 371,038					TOTAL (agree to Sch. V, line 20, col. 8)		\$ 21,370	
(Attach a copy of any management service agreement)											
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Vendor/Payee		Type	Amount	Description		Line #	Amount	Description		Amount	
Frost, Ruttenberg & Rothblatt		Accounting	\$ 12,465					Out-of-State Travel		\$	
Preferred Bookkeeping		Accounting	27,650								
SIR Management		Dir of Regulatory Services	11,748								
Preferred Bookkeeping		Bookkeeping	45,240					In-State Travel			
Preferred Bookkeeping		Computer Support	3,480								
Personnel Planners		Unemployment Consultant	780								
Stuart Sikes		Legal (adjusted page 5)	80								
Michael Best & Freidrich		Legal (adjusted page 5)	2,175					Seminar Expense		2,385	
Property Valuation Service		Appraisal (RE Tax Appeal)	2,500					Allocation Preferred Bookkeeping		117	
ICS		Computer	223					Allocation SIR Management		221	
LTC Solutions		Computer	1,320								
								Entertainment Expense		()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$	(agree to Sch. V, line 24, col. 8)			
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 107,661					TOTAL		\$ 2,723	

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$7439
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 yrs
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 15,134

Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$ 79,606

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

N/A
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ 14,988

Has any meal income been offset against related costs?

Indicate the amount.

\$
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

c. What percent of all travel expense relates to transportation of nurses and patients?

None

d. Have vehicle usage logs been maintained?

N/A

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$
- (17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

If no, please explain.
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

N/A

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT